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Austria: draft resolution

Promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions

The General Assembly,

Recalling its resolution 66/209 of 22 December 2011,

Recalling also the United Nations Millennium Declaration,[1] the outcome documents of the United Nations Conference on Sustainable Development[2] and of the special event to follow up efforts made towards achieving the Millennium Development Goals[3] held on 25 September 2013, General Assembly resolutions 67/290 of 9 July 2013 and 68/1 of 20 September 2013, and the ministerial declarations of the high-level segment of the 2014 session of the Economic and Social Council and of the high-level political forum on sustainable development convened under the auspices of the Council,[4]

Acknowledging the processes mandated in the outcome document of the United Nations Conference on Sustainable Development, in particular the Open Working Group on Sustainable Development Goals and the Intergovernmental Committee of Experts on Sustainable Development Financing, and looking forward to the integration of their proposals, in particular on effective and accountable institutions, in the context of the post-2015 development agenda, as appropriate,

Emphasizing the need to improve the efficiency, accountability, effectiveness and transparency of public administration,

Emphasizing also that efficient, accountable, effective and transparent public administration has a key role to play in the implementation of the internationally agreed development goals, including the Millennium Development Goals,

[1] See resolution 55/2.
[2] Resolution 66/288, annex.
[3] Resolution 68/6.
[4] E/HLS/2014/1.

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Stressing the need for capacity-building as a tool to promote development, and welcoming the cooperation of the International Organization of Supreme Audit Institutions with the United Nations in this regard,

Stressing also the need to accelerate the implementation of the Millennium Development Goals while elaborating the post-2015 development agenda,

1. *Recognizes* that supreme audit institutions can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence;

2. *Also recognizes* the important role of supreme audit institutions in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals, including the Millennium Development Goals;

3. *Takes note with appreciation* of the work of the International Organization of Supreme Audit Institutions in promoting greater efficiency, accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens;

4. *Also takes note with appreciation* of the Lima Declaration of Guidelines on Auditing Precepts of 1977[5] and the Mexico Declaration on Supreme Audit Institutions Independence of 2007,[6] and encourages Member States to apply, in a manner consistent with their national institutional structures, the principles set out in those Declarations;

5. *Encourages* Member States and relevant United Nations institutions to continue and to intensify their cooperation, including in capacity-building, with the International Organization of Supreme Audit Institutions in order to promote good governance by ensuring efficiency, accountability, effectiveness and transparency through strengthened supreme audit institutions;

6. *Acknowledges* the indispensable role of supreme audit institutions in enforcing governmental accountability for the use of resources and the performance of these institutions in achieving development goals;

7. *Welcomes* the vivid interest and active participation of the International Organization of Supreme Audit Institutions in shaping the implementation-related aspects of the post-2015 development agenda;

8. *Calls upon* Member States, in order to strengthen the efficiency, accountability, effectiveness and transparency of public administration, to give due consideration to independence and capacity-building in respect of supreme audit institutions, and to the improvement of public accounting systems in the post-2015 development agenda.

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[5] Adopted by the Ninth Congress of the International Organization of Supreme Audit Institutions, Lima, 17-26 October 1977.

[6] Adopted by the Nineteenth Congress of the International Organization of Supreme Audit Institutions, Mexico City, 5-10 November 2007.